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PATENT
Docket no.262-13-232

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventors: Smith, et al.

Serial No.:09/680,737

Examiner: Vijay B. Chawan

Filed: 6 Oct. 2000

Art unit: 2654

Title: METHOD OF DECODING TWO-CHANNEL MATRIX ENCODED AUDIO TO
RECONSTRUCT MULTICHANNEL AUDIO

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Amendment

Dear Sir:

In response to the notice of non compliant amendment mailed on 3/21/2005, the applicant submits the following substitute amendment sheets and remarks.

Amendments to the Claims:

In the Claims:

Please amend the claims as indicated in the attached set of amended claims (claim listing).

Remarks

The amendment sheets attached are submitted in response to the Notice of Non-Compliant Amendment mailed on 3/21/2005. The claim listing should be substituted for that previously submitted in response to the recent office action. The proper designations